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February 19, 2009

VIA ECF

Honorable Gloria M. Burns, U.S.B.J.
UNITED STATES BANKRUPTCY COURT
United States Courthouse
U.S. Post Office & Courthouse, 2nd Floor
401 Market Street
Camden, New Jersey 08101

Re: In Re: ALUMINUM SHAPES/ARCH HOLDINGS LLC, et al.
Case Number: 08-14631 (GMB)
Chapter 11

Dear Judge Burns:

We represent Cooper Electric Supply Co. ("Cooper"), a Creditor and Party-in-Interest in the above-referenced matter. Please accept this correspondence on behalf of Cooper in lieu of a more formal Opposition to the Notice of Motion of Class 10 Liquidation Trust's Third Omnibus Objection to Claims, presently scheduled to be heard on March 2, 2009 ("Motion").

Cooper, an electrical materials supplier, provided the Debtor with approximately \$24,771.43 of its materials, for which Cooper had not been paid. The Motion, as it relates to Cooper, essentially seeks to reduce Cooper's claim in this matter to \$851.55. For the reasons set forth herein, said portion of the Motion should be denied.

As an initial matter, the Schedule annexed to the Motion as Exhibit "B" lists three (3) separate claims for Cooper which are duplicative. Specifically, said Schedule separately lists Cooper's Administrative Expense Claim (\$6,244.74), Cooper's general unsecured claim (\$18,526.69), and a third claim of \$24,771.43, which equals the sum of the other two (2) claims.

Although to date Cooper has settled its Administrative Expense claim, Cooper's general unsecured claim of \$18,526.69 remains unresolved, and is valid. In support of said claim, submitted herewith is the Certification of Diane Beresford, Cooper's Credit Manager ("Beresford Certification"), attaching the invoices and delivery tickets issued in the normal course of business relative to the aforesaid unpaid materials. (See within Beresford Certification and Exhibit "D" annexed thereto).

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Given that the Debtor ordered and received, but did not pay for, Cooper's materials at issue, the balance of Cooper's unsecured claim is valid and should not be reduced or expunged. Accordingly, the relief sought in the Trust's Motion relative to Cooper should be denied.

Respectfully submitted,

NORD & DeMAIO

/s/ Michael Stafford

MJS/nmr
cc: All ECF filers
Diane M. Beresford w/enc.

Michael J. Stafford